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Financing of the United Nations Mission for the Referendum in Western Sahara

Budget performance for the period from 1 July 2013 to 30 June 2014 and proposed budget for the period from 1 July 2015 to 30 June 2016 of the United Nations Mission for the Referendum in Western Sahara

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2013/14	$58,404,000
Expenditure for 2013/14	$55,819,100
Unencumbered balance for 2013/14	$2,584,900
Appropriation for 2014/15	$53,918,400
Projected expenditure for 2014/15[a]	$53,336,000
Estimated unencumbered balance for 2014/15[a]	$582,400
Proposal submitted by the Secretary-General for 2015/16	$53,257,200
Recommendation of the Advisory Committee for 2015/16	$52,441,700

[a] Estimates as at 31 January 2015.

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I. Introduction

1. **The recommendations of the Advisory Committee on Administrative and Budgetary Questions, contained in paragraphs 20 and 37 below, would entail a reduction of $815,500 to the proposed budget for the United Nations Mission for the Referendum in Western Sahara (MINURSO) for the period from 1 July 2015 to 30 June 2016. The Advisory Committee has made recommendations and observations on specific issues, where appropriate, in the paragraphs below.**

2. During its consideration of the financing of MINURSO, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 20 March 2015. The documents reviewed and those used for background by the Committee in its consideration of the financing of MINURSO are listed at the end of the present report. The Committee's detailed comments and recommendations on the findings of the Board of Auditors on United Nations peacekeeping operations and on the overview of the financing of United Nations peacekeeping operations can be found in its related reports (A/69/838 and A/69/839, respectively).

II. Budget performance report for the period from 1 July 2013 to 30 June 2014

3. In its resolution 67/283, the General Assembly decided to appropriate an amount of $58,404,000 gross ($55,982,000 net) for the maintenance of MINURSO for the period from 1 July 2013 to 30 June 2014. Total expenditure for the period amounted to $55,819,100 gross ($53,376,200 net), resulting in an unencumbered balance of $2,584,900 gross ($2,605,800 net), which represents, in gross terms, 4.4 per cent of the total appropriation.

4. The underexpenditure was owing to reduced requirements under: (a) military observers ($614,400, or 10.6 per cent) resulting mainly from lower actual travel costs; (b) air transportation ($3,691,600, or 24.7 per cent) owing mainly to reduced costs under the new contract for rotary-wing aircraft as from September 2013; lower requirements for petrol, oil and lubricants owing to a reduced number of flying hours and lower-than-budgeted aviation fuel costs; and (c) communications ($603,100, or 38.2 per cent) attributable to lower expenditure in commercial communications resulting from the delayed implementation of a planned team site Internet service improvement project. The underexpenditure was partly offset by higher than planned expenditure under: (a) facilities and infrastructure ($1,763,300, or 55.4 per cent) attributable mainly to the acquisition of prefabricated building units, replacement of water systems and higher-than-budgeted generator fuel costs; and (b) communications ($809,000 or 80.1 per cent) owing mainly to the replacement of obsolete equipment and some bookkeeping errors (see paras. 40-42 below). A detailed analysis of variances is provided in section IV of the relevant budget performance report (A/69/595).

5. The comments of the Advisory Committee on the information presented in the performance report on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for the period from 1 July 2015 to 30 June 2016.

III. Financial position and information on performance for the current period

6. The Advisory Committee was informed that, as at 18 February 2014, a total of $1,076,963,000 had been assessed on Member States in respect of MINURSO since its inception. Payments received as at the same date amounted to $1,036,201,000, leaving an outstanding balance of $40,762,000. The Committee was also informed that payments totalling $1,039,000 had been made during the year for troop costs up to 31 July 2014, and that an amount of $133,000 was owed for the period from 1 August to 31 December 2014. As at 31 December 2014, claims for contingent-owned equipment up to 30 September 2014 had been certified and all claims up to 30 June 2014 paid; the balance owed amounted to $114,000. With regard to death and disability compensation, a total of $80,000 had been paid for two claims since the inception of the Mission and an amount of $10,000 had been obligated to cover possible claims. The available cash as at 23 February 2015 was $4,900,000. Taking into account a three-month operating reserve of $13,343,600 (excluding reimbursements for troop-contributing countries), the Mission had a cash shortfall of $8,443,600.

7. **The Advisory Committee notes with concern that the cash position of the Mission was $4,900,000 as at 23 February 2015, which represents a shortfall of $8,443,600 when considering the required three-month operating cash reserve of $13,343,600. The Advisory Committee recalls that the General Assembly has consistently stressed that all Member States should fulfil their financial obligations as set out in the Charter of the United Nations on time, in full and without conditions.[1] The Committee also reiterates that the Secretary-General should continue exploring available options to address the issue of late payment of assessed contributions, such as reviewing existing mechanisms for issuing assessment letters, following up on outstanding assessments, and engaging more actively with Member States (see A/69/827, para. 17).**

8. The Advisory Committee was provided with information on the incumbency of MINURSO military and civilian personnel as at 31 January 2015, as follows:

Category	*Authorized*[a]	*Encumbered*	*Vacancy rate (percentage)*
Military observers	203	198	2.5
Military contingent personnel	27	26	3.7
United Nations police	12	6	50
Posts			
International staff	91	84	7.7
National staff	171	163	4.7
United Nations Volunteers	16	12	25

[a] Represents the highest authorized strength for the period.

[1] See also General Assembly resolutions 54/249, 56/253, 62/236, 64/243, 65/293, 66/246, 67/276 and 68/290.

9. The Advisory Committee was also provided with information showing current and projected expenditure for the period from 1 July 2014 to 30 June 2015, with reasons for variances. Expenditure for the period as at 31 January 2015 amounted to $35,384,800 against an appropriation of $53,918,400 gross ($51,637,600 net). At the end of the current financial period, the Mission projects total expenditure of $53,336,000, reflecting an underexpenditure of $583,000, or 1.1 per cent, of the approved appropriation for the 2014/15 financial period.

10. The Advisory Committee was informed that the projected underexpenditures for 2014/15 reflected the net effect of both lower- and higher-than-budgeted requirements under various categories of expenditure. Underexpenditures are projected under: (a) national staff ($1,139,000, or 19.3 per cent) owing to a higher-than-budgeted vacancy rate and currency exchange rate fluctuations; and (b) air transportation ($465,000, or 4.2 per cent) owing to a reduction in flying hours and associated fuel costs, as well as currency exchange rate variations. The reduced requirements were expected to be largely offset by higher-than-budgeted requirements under: (a) international staff ($445,000, or 2.7 per cent) owing to increased expenditure associated with the arrival and installation of several new staff; (b) facilities and infrastructure ($350,000, or 12.7 per cent) owing to increased expenditure associated with engineering survey costs, the cost of engaging a geographical information systems (GIS) specialist from the Global Service Centre, as well as material for the deep-water wells project; and (c) other supplies, services and equipment ($300,000, or 6.7 per cent) owing to unbudgeted requirements for international individual contractors to serve as drivers, particularly on the east side of the berm.

IV. Proposed budget for the period from 1 July 2015 to 30 June 2016

Mandate and planned results

11. The mandate of MINURSO was established by the Security Council in its resolution 690 (1991). The most recent extension of the mandate, to 30 April 2015, was authorized by the Council in its resolution 2152 (2014). In his report on the proposed budget, the Secretary-General indicates that, during the budget period, MINURSO would: continue its observation and monitoring activities to ensure the compliance of the parties with the ceasefire agreement; provide continued support to the Personal Envoy of the Secretary-General in the performance of his functions; facilitate the work of the Office of the United Nations High Commissioner for Refugees in implementing and seeking to expand the programme of confidence-building measures through the provision of United Nations police officers to monitor family visits; provide logistical support to the African Union representatives in Laayoune; and conduct surveys and maintain the volume of clearance of hazardous areas contaminated by mines and other explosive remnants of war on the east side of the berm in cooperation with a non-governmental organization.

12. The Secretary-General further indicates that the Mission envisages mine action activities for clearance through subsurface demining of 5 million m² in 2015/16 compared with 4.5 million m² cleared in 2013/14 and an expected 8.5 million m² in 2014/15. The Secretary-General indicates that the anticipated decrease in productivity in 2015/16 is attributable to a change in the terrain covered by the

demining teams, and the use of different methodologies in the demining operations (see also para. 39 below).

13. With regard to the Mission's military component, the Secretary-General notes that, in April 2014, the Security Council approved an increase of 15 United Nations military observers, from 203 to 218, to assist the Mission's ceasefire monitoring programme and that the provisions for the observers were included in the proposed budget. The Secretary-General also indicates that the Mission continues to face an increase in monitoring challenges, which is related to the growth in military dispositions west of the berm in response to regional threats. In the light of changing needs on the ground, the Secretary-General indicates that the Mission's military observers are running a tight patrolling schedule, amounting to over 100,000 km of ground patrols per month, and from 40 to 50 helicopter patrols, with observers visiting more than 250 headquarters units, as well as more than 1,500 subunits every month. The Secretary-General further indicates that the activities and initiatives for the proposed budget for 2015/16 include an improvement in the overall military strength at team sites, the realignment of the organizational structure in accordance with the civilian staffing review, the upgrading of facilities at team sites, the drilling of water wells at Bir Lahlou and the replacement of obsolete and written-off assets.

Resource requirements

14. The proposed budget for MINURSO for the period from 1 July 2015 to 30 June 2016 amounts to $53,257,200 gross ($51,006,000 net), representing a decrease of $661,200, or 1.2 per cent, in gross terms, compared with the appropriation of $53,918,400 for 2014/15. The Advisory Committee notes that compared with the projected expenditure of $53,336,000 for 2014/15 (see para. 9 above), the proposed decrease in resources for 2015/16 would amount to $78,800, or 0.15 per cent, of the projected expenditure. This decrease is attributable mainly to: (a) decreased provisions for civilian personnel owing to a decrease in the rate of post adjustment for international staff, a net reduction of two international staff and three national staff, as well as currency exchange fluctuations between the United States dollar and the Moroccan dirham; and (b) ground transportation, owing mainly to the Mission's decision to acquire 20 light passenger vehicles and two 4x4 trucks from the surplus stock of other missions, as opposed to completing purchases that were budgeted in the 2014/15 period. The reduced requirements are partially offset by increases under: (a) military observers, resulting from the provisions for 15 additional military observers as per Security Council resolution 2152 (2014); (b) facilities and infrastructure, owing mainly to increased requirements for an engineering project to drill deep-water wells, as well as spare parts and supplies for generators and water purification systems; (c) air transportation, owing mainly to higher rental and operational costs for fixed-wing aircraft as the result of higher contract costs and higher requirements for air navigation and ground handling services; and (d) other supplies, services and equipment, owing mainly to the inclusion of freight and related costs for all acquisition of assets and equipment against one budget line under this class of expenditure, instead of recording them under the respective asset and equipment categories. Detailed information on the financial resources requested and an analysis of the variances are provided in sections II and III of the report of the Secretary-General on the proposed budget (A/69/730).

15. The Advisory Committee notes that for the 2015/16 period, budgeted voluntary contributions in kind would amount to $2,071,679, comprising contributions from the Government of Morocco ($1,718,345) and the Government of Algeria ($353,334) (A/69/730, sect. II.A). Furthermore, non-budgeted contributions under the status-of-mission agreement, in respect of accommodation, are estimated at $1,476,000, comprising contributions from the Government of Morocco ($1,394,000) and the Government of Algeria ($82,000) (A/69/730, sect. II.B). **The Advisory Committee notes the continued voluntary contributions with appreciation.**

Military and police personnel

Category	*Approved 2014/15*	*Proposed 2015/16*[a]	*Variance*
Military observers	203	218	15
Military contingent personnel	27	27	–
United Nations police	12	12	–

[a] Represents the highest authorized strength for the period.

16. The proposed budget for military and police personnel for the period from 1 July 2015 to 30 June 2016 amounts to $7,106,700, an increase of $135,700, or 1.9 per cent, compared with the apportionment of $6,971,000 for 2014/15. The increase is owing mainly to higher requirements for military observers, reflecting the 15 additional military observers authorized by the Security Council in its resolution 2152 (2014) and for which no provision was made in the 2014/15 budget period (see para. 14 above). **The Advisory Committee recommends approval of the level of resources proposed under military and police personnel.**

Civilian personnel

Category	*Approved 2014/15*[a]	*Proposed 2015/16*[a]	*Variance*
International staff	91	89	(2)
National staff	171	168	(3)
United Nations Volunteers	16	16	–
Government-provided personnel	10	10	–
Total	**288**	**283**	**(5)**

[a] Represents the highest level of authorized/proposed strength.

17. The estimated requirement for civilian personnel for the period from 1 July 2015 to 30 June 2016 amounts to $21,984,700, reflecting a decrease of $965,800, or 4.2 per cent, when compared with the apportionment for 2014/15. The reduced requirements for 2015/16 are related mainly to the proposed net reduction of five posts, the revised salary scale for international staff, and the appreciation of the United States dollar against the Moroccan dirham.

Vacancy rates

18. The vacancy factors applied to the cost estimates for civilian personnel for 2015/16 are: 4 per cent for international staff, 4 per cent for national General

Service staff, 6 per cent for United Nations Volunteers and 60 per cent for Government-provided personnel. The above vacancy factors remain unchanged when compared with the vacancy factors applied in the 2014/15 period, with the exception of the international staff category, which was budgeted at 3 per cent in 2014/15. The proposed vacancy factors are explained in paragraph 45 of the proposed budget (A/69/730).

19. According to the information provided to the Advisory Committee during its consideration of the Secretary-General's report, the actual vacancy rates as at 31 January 2015 were as follows: 50 per cent for United Nations police; 7.7 per cent for international staff; 4.7 per cent for national General Service staff; 25 per cent for United Nations Volunteers; and 70 per cent for Government-provided personnel. **The Advisory Committee reiterates the view expressed in its report on cross-cutting issues related to peacekeeping operations that the delayed deployment factors and vacancy rates to be applied should be based on fully justified budgetary assumptions that take into account both historical data and foreseeable factors.** In this regard, clear justification should be provided in budget documents for the rates used, particularly when they differ from the actual rates at the time of budget preparation (see A/66/718, para. 36). **In view of the foregoing, the Advisory Committee recommends that the General Assembly request the Secretary-General to apply vacancy factors of: 8 per cent for international staff; 5 per cent for national General Service staff; 20 per cent for United Nations Volunteers; and 70 per cent for Government-provided personnel of MINURSO for the 2015/16 period; and that any related operational costs should be adjusted, as appropriate.**

Nationalization of international posts

20. The Advisory Committee recalls that it has consistently emphasized the importance of using national staff as appropriate and building national capacity, most recently its previous report (A/68/782/Add.3, para. 24), in which it encouraged the Secretary-General to continue to seek opportunities for the nationalization of posts. In his budget proposals for 2015/16, the Secretary-General proposes two posts for nationalization (see paras. 23 and 24 below). During its consideration of the proposals, the Advisory Committee was informed that the nationalization of posts was significantly limited by the specific political status of the Mission's area of operations, whereby national staff were unable to cross east or west of the berm, which divides the mission area between the two parties to the conflict.

Support provided to the Global Service Centre for Umoja

21. The Advisory Committee notes that the increased requirements under national staff for the 2013/14 period were owing in part to the support provided by the Mission to the Global Service Centre for Umoja master data maintenance during the period. Upon enquiry, the Committee was informed that, in connection with the rollout of Umoja in 2013, 18 national staff posts from various field missions, including MINURSO, had been made available to the Centre during 2013/14, and continuing into 2014/15. The Committee was also informed that owing to the temporary nature of the requirement, none of the posts had their location changed from the original missions; therefore, all staffing costs associated with this work, which was undertaken at the Global Service Centre, were charged to the original missions, even though the staff involved were under the administrative management

of the Centre. The Advisory Committee comments further on this matter in its report on cross-cutting issues related to peacekeeping operations (A/69/839).

Recommendations on posts

Conversion

22. A total of two Field Service posts are proposed for conversion to national General Service posts as recommended by the civilian staffing review, as follows:

(a) In the Property Management Section, one post of Receiving and Inspection Assistant is proposed for conversion from the Field Service category to a national General Service post;

(b) In the Aviation Section, one post of Movement Control Assistant is proposed for conversion from the Field Service category to a national General Service post.

23. **The Advisory Committee recommends the conversion of the above posts, as proposed by the Secretary-General.**

Abolishment

24. The Secretary-General proposes to abolish a total of six posts, mainly in the support component, comprising 1 Field Service and 5 national General Service posts as follows:

(a) In the Security Section, one post of Security Officer (Field Service), the functions of which will be absorbed by the remaining staff of the Section;

(b) In the Office of the Chief of the Logistics Operations Centre, two national General Service posts, one Warehouse Assistant and one Material and Asset Assistant, owing to a warehouse consolidation. It is indicated that the functions of the two posts would be outsourced;

(c) In the Aviation Section, three national General Service posts of Air Operations Assistant, as recommended by the civilian staffing review. It is indicated that the functions of the three posts would be outsourced.

25. Upon inquiry, the Advisory Committee was informed that the Mission had an existing contractual support service arrangement through which the functions of the national General Service posts proposed for abolishment could be outsourced. The Committee was informed that, at an estimated monthly cost of $2,879 each, the budgeted annual cost of the five posts was $172,740. In comparison, the Committee was informed that at an estimated monthly cost of $700 each, the annual cost of an equivalent number of skilled workers under the contractual support service arrangement was $42,000, which would translate into annual savings of $130,740.

26. **The Advisory Committee has no objection to the abolishment of the above posts, as proposed by the Secretary-General.**

Reclassification

27. The Secretary-General proposes to reclassify the post of Chief Security Officer from the P-3 to the P-4 level in order to better meet the security needs of the Mission. In paragraph 31 of his report, the Secretary-General indicated that the

reclassification would attract an experienced security professional to lead the Security Section and manage, guide and plan so as to assess threats and improve the security situation. He also indicated that the proposal was in line with the recommendation of the civilian staffing review. Upon inquiry, the Advisory Committee was informed that, owing to operational requirements, security and managerial responsibilities, and in line with other missions of comparable size, the Mission needed a Chief Security Officer at the P-4 level. **The Advisory Committee has no objection to the proposed reclassification.**

New post

28. The Secretary-General proposes the establishment of one post of Deputy Chief Security Officer at the P-3 level and indicates that the functions of the post are critical to providing support to the Chief Security Officer, and in his or her absence, to act as Officer-in-charge with respect to providing advice to the Special Representative of the Secretary-General. He further indicates that this proposal is in line with the recommendation of the civilian staffing review, in recognition of the fact that MINURSO is located in 280,000 km^2 of desert land and that the Security Section has the primary responsibility for ensuring the safety and security of 19 United Nations offices around the area and more than 992 personnel. **The Advisory Committee has no objection to the new post proposed by the Secretary-General.**

Change of functional title

29. In line with the civilian staffing review, the Secretary-General proposes the following changes in functional title:

(a) One post at the D-1 level in the Office of the Special Representative of the Secretary-General to be changed from Senior Political Adviser to Chief of Staff to better align the title with the functions of the position, which have evolved over time as explained in paragraph 25 of the Secretary-General's report;

(b) One post in the Office of the Chief of Mission Support at the P-5 level to be changed from Chief of Technical Services to Deputy Chief of Mission Support so as to assist the Chief of Mission Support in discharging his or her duties by overseeing the day-to-day operations of the Service, which will enable the Chief to devote time to strategic issues so as to improve the efficiency and effectiveness of the operations of the Mission.

30. **The Advisory Committee recommends the changes in functional title proposed by the Secretary-General.**

Redeployment

31. The Secretary-General proposes to redeploy two posts in line with the recommendation of the civilian staffing review as follows:

(a) One post of Training Officer at the P-3 level from the Training Unit in the Office of Chief of Mission Support to the Human Resources Section in order to support and merge some functions of the Training Unit with key human resources strategic functions, such as career management and staff development, giving particular attention to the nationalization of posts and national staff development (ibid., para. 36);

(b) One national General Service post from the Aviation Section to the Office of Chief of Mission Support to ensure that the functions of the Mail and Pouch Unit are within the service line structure, and also ensure effective coordination with United Nations Headquarters regarding diplomatic pouch services, the distribution of internal mail, and sensitive correspondence with vendors (ibid., para. 35).

32. **The Advisory Committee has no objection to the redeployments proposed by the Secretary-General.**

Reassignment

33. The Secretary-General proposes the reassignment of two posts/positions as follows:

(a) One post of Administrative Assistant in the Office of the Special Representative of the Secretary-General to be reassigned as Interpreter in the same Office, mainly to perform the functions of an interpreter in addition to administrative functions. In paragraph 26 of his report, the Secretary-General indicates that the need for the post was determined by the civilian staffing review considering that the Office handles highly sensitive material from the parties to the conflict and requires an impartial interpreter for meetings between the Special Representative and visiting officials. Upon inquiry, the Advisory Committee was informed that 50 per cent of the functions of the post would be allocated to interpretation and translation for the Special Representative of the Secretary-General in the Arabic and French languages and 50 per cent would be allocated to administrative functions in the Office;

(b) One United Nations Volunteer position of Air Operations Assistant in the Aviation Section to be reassigned to the Human Resources Section as Training Assistant to strengthen the Training Unit in the light of the increase in the workload as a result of the implementation of Umoja and other change initiatives, such as quality assurance, staff management and counselling, as well as staff development, with an emphasis on capacity-building of national staff. In addition, the Secretary-General indicates that the incumbent of the reassigned position will assist with the administration of entitlements for military and police personnel (ibid., para. 37).

34. **The Advisory Committee has no objection to the reassignments proposed by the Secretary-General.**

Operational costs

(United States dollars)

	Approved 2014/15	*Proposed 2015/16*	*Variance*
Operational costs	23 996 900	24 165 800	168 900

35. The estimated requirements for operational costs in the period from 1 July 2015 to 30 June 2016 amount to $24,165,800, representing an increase of $168,900, or 0.7 per cent, compared with the apportionment for 2014/15.

36. The Committee's report on cross-cutting issues related to peacekeeping operations includes observations and recommendations with respect to those costs that the Secretary-General proposes be apportioned to individual mission budgets,

including applications developed by the Office of Information and Communications Technology and deployed to the field and the additional requirements relating to the supply chain initiative (A/69/839). **The Committee does not concur with the Secretary-General's proposal to charge the missions for the entirety of those costs and recommends that the proposed resource requirements in individual missions be reduced accordingly.** The relevant table in the report on cross-cutting issues contains a summary of the Committee's recommended reductions by mission. **In the case of MINURSO, this recommendation would result in a reduction of $12,500 from the requirements for information technology, $11,200 for consultancy services and $16,800 for official travel, respectively. Related upward adjustments to the resource requirements included in the support account are in the report of the Committee on this subject (A/69/860).**

Ground transportation

37. Estimated requirements for ground transportation for the 2015/16 period amount to $1,164,500, a decrease of $619,700, or 34.7 per cent, when compared with the apportionment for 2014/15. The reduced requirements are attributable mainly to the Mission's decision to acquire 20 light passenger vehicles and two four-wheel-drive trucks from the surplus stock of other missions, instead of purchasing new ones. **The Advisory Committee takes note of this measure and reiterates that the transfer of surplus property from one operation to another should be at fair market value following a recommendation by a review body, as stipulated in financial rule 105.23 (c) (A/68/782, para. 139). Furthermore, the Committee is of the view that, whenever possible, missions should be encouraged to acquire surplus assets from other missions before considering the acquisition of new assets.**

Mine detection and mine-clearing services

38. The estimated requirements for mine detection and mine clearing are included under other supplies, services and equipment, and amount to $3,189,200 for the 2015/16 period, an increase of $60,600, or 1.9 per cent, when compared with the apportionment for 2014/15. As indicated in paragraph 12 above, the Mission anticipates a decrease in productivity in 2015/16 owing to a change in the terrain covered by the demining teams and the use of different methodologies in demining. Upon inquiry, the Advisory Committee was informed that, based on the current survey and clearance capacity on the ground, the Mission estimated that it would take approximately 10 years to address high and medium threat areas east of the berm, covering an area of 91,367,589 m², which excluded the 5 km buffer strip. The Committee was further informed that the daily clearance rate varied between 1,000 to 20,000 m² per day and was determined by factors such as the terrain, the nature of the threat, including landmines or cluster munitions, and the methodology used to address the specific threat area. The Committee was informed that cluster strike areas comprised 60 per cent of those threat areas, while the remaining 40 per cent were minefields. **The Advisory Committee encourages the Secretary-General to make efforts to enhance the rate of mine clearance, including by taking advantage of emerging methods.** The Committee addressed this issue in more detail in its report on cross-cutting issues related to peacekeeping operations (A/68/782, paras. 122 to 126).

Other matters

39. During its consideration of the Secretary-General's budget proposals, the Advisory Committee noted irregularities in the reporting of expenditure for rations under the resources categories for military observers and military contingents in the financial performance reporting for 2013/14 and for the period from 1 July 2014 to 31 January 2015 in 2014/15. In particular, the Committee noted that in 2013/14, there was a reported underexpenditure of $341,400, or 46.6 per cent, of the approved resources for rations under military observers and an erroneous net credit balance of $13,000 in the reported expenditure under military contingents. Upon inquiry, the Advisory Committee was informed that while the expenditure for rations had been lower than budgeted in 2013/14, it still amounted to some $1.2 million, most of which had been erroneously recorded under other expenditure accounts. Furthermore, the Committee was informed that it was no longer possible to correct those errors.

40. As for the period from 1 July 2014 to 31 January 2015, the Advisory Committee noted that expenditure amounting to $79,300 had been recorded against approved resources of $730,600 for the year for military observers, while during the same period, expenditure amounting to $545,600 had been recorded against approved resources of $31,700 for the year for military contingents. Upon inquiry, the Advisory Committee was informed that owing to erroneous bookkeeping, expenditure for rations for military observers had been recorded under military contingents. The Committee was also informed that the Mission was in the process of aligning the recording of expenditures for rations against the correct resource categories and that the necessary bookkeeping adjustments would be made to correct the errors.

41. **In view of the foregoing information, the Advisory Committee expresses its concern regarding the expenditure figures reported in the financial statements of MINURSO and the budget estimates into which they have been factored. The Committee is of the view that the bookkeeping errors may indicate weaknesses in the financial accounting process, which may have an impact on the accuracy and reliability of the Mission's budget estimates for 2015/16. The Committee trusts that, in addition to rectifying the errors relating to the current period (2014/15), action will be taken to fully address the underlying weaknesses before the next budget submission for MINURSO.**

V. Conclusion

42. The actions to be taken by the General Assembly in connection with the financing of MINURSO for the period from 1 July 2013 to 30 June 2014 are indicated in paragraph 53 of the performance report (A/69/595). **The Advisory Committee recommends that the unencumbered balance of $2,584,900 for the period from 1 July 2013 to 30 June 2014, as well as other income/adjustments in the amount of $901,000 for the period ended 30 June 2014, be credited to Member States.**

43. The actions to be taken by the General Assembly in connection with the financing of MINURSO for the period from 1 July 2015 to 30 June 2016 are indicated in paragraph 69 of the proposed budget (A/69/730). **Taking into account its recommendations in paragraph 1 above, the Advisory Committee**

recommends that the overall requirement proposed by the Secretary-General be reduced by $815,500. Accordingly, the Committee recommends that the General Assembly appropriate an amount of $52,441,700 for the maintenance of MINURSO for the 12-month period from 1 July 2015 to 30 June 2016 should the Security Council decide to extend the mandate of MINURSO.

Documentation

- Budget performance of the United Nations Mission for the Referendum in Western Sahara for the period from 1 July 2013 to 30 June 2014 (A/69/595)
- Budget for the United Nations Mission for the Referendum in Western Sahara for the period from 1 July 2015 to 30 June 2016 (A/69/730)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the budget performance for the period from 1 July 2012 to 30 June 2013 and proposed budget for the period from 1 July 2014 to 30 June 2015 of the United Nations Mission for the Referendum in Western Sahara (A/68/782/Add.3)
- Report of the Advisory Committee on Administrative and Budgetary Questions on cross-cutting issues related to peacekeeping operations (A/68/782)
- Financial report and audited financial statements for the 12-month period from 1 July 2013 to 30 June 2014 and report of the Board of Auditors, Volume II, United Nations peacekeeping operations (A/69/5 (Vol. II))
- Security Council resolution 2152 (2014)
- General Assembly resolution 68/296 on the financing of the United Nations Mission for the Referendum in Western Sahara

Annex I

Current and projected expenditures for the period from 1 July 2014 to 30 June 2015

(Thousands of United States dollars)

	1 July 2014 to 31 January 2015			*Projected 1 February to 30 June 2015*				
	Apportionment	*Total expenditure*	*Unencumbered balance*	*Expenditure*	*Total expenditure 2014 15*	*Estimated unencumbered balance as at 30 June 2015*	*Variance (percentage)*	
	(1)	*(2)*	*(3) (1)-(2)*	*(4)*	*(5) (2)+(4)*	*(6) (1)-(5)*	*(7) (6) (1)*	*Reasons for variance*
Military and police personnel								
Military observers	5 807	2 727	3 080	3 046	5 773	34	0.6	Ration costs which were budgeted under military observers were charged to military contingents.
Military contingents	903	1 167	(264)	(279)	888	15	1.7	Adjustments are being made to correct this error.
United Nations police	261	61	200	63	124	138	52.6	Variance is owing to reduced number of police officers deployed, pending resumption of confidence-building measures programme.
Formed police	–	–	–	–	–	–	–	
Subtotal	**6 971**	**3 955**	**3 016**	**2 830**	**6 785**	**186**	**2.7**	
Civilian personnel								
International staff	16 392	9 634	6 758	7 202	16 836	(445)	(2.7)	Higher expenditure in international staff cost is owing to arrival in the Mission of several new staff members who are entitled to receive travel allowances and installation grants for their families as well, since MINURSO is a family duty station.
National staff	5 917	3 195	2 722	1 583	4 778	1 139	19.3	Variance is owing mainly to higher vacancy rate than budgeted and foreign exchange fluctuations.
United Nations Volunteers	563	251	312	169	420	143	25.4	Variance is owing to reduced number of United Nations Volunteers assigned during the first half of the year.
General temporary assistance	–	–	–	–	–	–	–	

	1 July 2014 to 31 January 2015			Projected 1 February to 30 June 2015				
	Apportionment	*Total expenditure*	*Unencumbered balance*	*Expenditure*	*Total expenditure 2014/15*	*Estimated unencumbered balance as at 30 June 2015*	*Variance (percentage)*	
	(1)	*(2)*	*(3)=(1)-(2)*	*(4)*	*(5)=(2)+(4)*	*(6)=(1)-(5)*	*(7)=(6)÷(1)*	*Reasons for variance*
Government-provided personnel	79	12	67	24	36	43	54.4	Variance is owing to reduced number of African Union Government personnel assigned in the Mission.
Subtotal	**22 951**	**13 092**	**9 859**	**8 978**	**22 070**	**881**	**3.8**	
Operational costs								
Civilian electoral observers	–	–	–	–	–	–	–	
Consultants	15	151	(136)	(136)	15	–	–	Charges for individual contractors were erroneously recorded against consultant account. The Mission is in the process to reverse the charges and record it against the correct budget line item.
Official travel	716	347	369	369	716	–	–	
Facilities and infrastructure	2 745	1 873	872	1 222	3 095	(350)	(12.7)	The increased expenditure is the result of engineering survey costs, the cost of bringing a GIS Specialist from the United Nations Logistics Base in Brindisi, Italy, overhead tanks, solar pumps as well as piping and other connection to the team site for the drilling of deep-water wells to be executed in 2015/16.
Ground transportation	1 784	1 140	644	944	2 084	(300)	(16.8)	Variance is owing to increased requirements for vehicle spare parts, tires and batteries, including unforeseen requirements for spare parts for plant equipment and truck. Also, the Mission intends to purchase fuel modules, cargo and water trailers and set up a tire repair facility within the vehicle workshop.
Air transportation	11 036	9 924	1 112	647	10 571	465	4.2	Projected underexpenditures are owing to fewer flying hours conducted during the past six months than budgeted. The reduced fuel costs and exchange rate fluctuations also contributed to savings.

	1 July 2014 to 31 January 2015			Projected 1 February to 30 June 2015				
	Apportionment	*Total expenditure*	*Unencumbered balance*	*Expenditure*	*Total expenditure 2014/15*	*Estimated unencumbered balance as at 30 June 2015*	*Variance (percentage)*	
	(1)	*(2)*	*(3) = (1)-(2)*	*(4)*	*(5) = (2)+(4)*	*(6) = (1)-(5)*	*(7) = (6)÷(1)*	*Reasons for variance*
Naval transportation	–	–	–	–	–	–	–	
Communications	1 796	544	1 252	1 252	1 796	0	0.0	
Information technology	1 262	1 121	141	141	1 262	(0)	(0.0)	
Medical	139	59	80	80	139	0	0.0	
Special equipment	–	–	–	–	–	–	–	
Other supplies, services and equipment	4 503	3 179	1 324	1 624	4 803	(300)	(6.7)	Variance is owing to unbudgeted requirements of international individual contractors to serve the Mission as drivers, particularly at the east side of the berm.
Quick-impact projects	–	–	–	–	–	–	–	
Subtotal	**23 997**	**18 338**	**5 659**	**6 143**	**24 481**	**(484)**	**(2.0)**	
Gross requirements	**53 918**	**35 384**	**18 534**	**17 952**	**53 336**	**583**	**1.1**	
Staff assessment income	2 281	–	–	–	–	2 281	100.0	
Net requirements	**51 638**	**35 384**	**18 534**	**17 952**	**53 336**	**(1 698)**	**(3.3)**	
Voluntary contributions in kind (budgeted)	2 072	–	–	–	–	2 072	100.0	
Total requirements	**55 990**	**35 384**	**18 534**	**17 952**	**53 336**	**2 654**	**5**	

Annex II

Summary of proposed staffing changes for the period from 1 July 2015 to 30 June 2016

Office section unit	*Number*	*Level*	*Description*
Executive direction and management			
	-1	D-1	The title of Senior Political Adviser is changed to Chief of Staff
	+1	D-1	The title of Senior Political Adviser is changed to Chief of Staff
	-1	FS	Reassignment of Administrative Assistant post in the Office of the Special Representative of the Secretary-General to be reprofiled as Interpreter
	+1	FS	Reassignment of Administrative Assistant post in the Office of the Special Representative of the Secretary-General to be reprofiled as Interpreter
	0		
Component 2			
Component 3 (Support)			
Security Section			
	+1	P-4	Chief Security Officer reclassified from P-3 to P-4
	-1	P-3	Chief Security Officer reclassified from P-3 to P-4
	+1	P-3	Establishment of Deputy Chief Security Officer post
	-1	FS	Abolishment of post of FS-4 Security Officer
	0		
Office of the Chief of Mission Support			
	-1	P-5	The functional title of Chief Technical Services is changed to Deputy Chief of Mission Support
	+1	P-5	The functional title of Chief Technical Services is changed to Deputy Chief of Mission Support
	+1	NS	Redeployment of Mail Assistant post (Mail and Pouch Unit) from Aviation Section
	+1		
Human Resources Section			
	+1	P-3	Redeployment of Training Officer post from the Training Unit
	+1	UNV	Reassignment of Air Operations Assistant position from Aviation Section to be reprofiled as Training Assistant
	+2		

Office section unit	*Number*	*Level*	*Description*
Property Management Section			
	-1	FS	Conversion of Field Service post (Receiving and Inspection Assistant) to national General Service
	+1	NS	Conversion of Field Service post (Receiving and Inspection Assistant) to national General Service
	0		
Training Unit			
	-1	P-3	Redeployment of Training Officer post from the Training Unit
	-1		
Joint Logistics Operation Centre			
	-2	NS	Abolishment of 2 national General Service posts (1 Warehouse Assistant and 1 Material and Asset Assistant)
	-2		
Aviation Section			
	-1	FS	Conversion of Field Service post (Movement Control Assistant) to national General Service post
	+1	NS	Conversion of Field Service post (Movement Control Assistant) to national General Service post
	-1	NS	Redeployment of Mail Assistant post (Mail and Pouch Unit) to Office of the Chief of Mission Support
	-3	NS	Abolishment of 3 national General Service posts (Air Operations Assistant)
	-1	UNV	Reassignment of Air Operations Assistant post from Aviation Section to be reprofiled as Training Assistant
	-5		
Total			
International	-2		
National	-3		
United Nations Volunteers	–		
General temporary assistance	–		

Abbreviations: FS, Field Service; NS, national General Service; UNV, United Nations Volunteer.